

Message Text

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ORIGIN NEA-10

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DRAFTED BY NEA/ARN:DDEAN:PDW

APPROVED BY NEA/ARN:PKBULLEN

L/M:MR. SHAMWELL

S/CPR:MKEATING

----- 048028

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FM SECSTATE WASHDC

TO AMEMBASSY AMMAN

UNCLAS STATE 129956

E.O. 11652: N/A

TAGS: PDIP, JO, US

SUBJECT: TAXATION OF REAL PROPERTY

REF: AMMAN 3014

1. DEPARTMENT HAS BEEN APPROACHED BY JORDAN EMBASSY ON SAME MATTER, ASKING FOR DEPARTMENT'S GOOD OFFICES TO INFORM THE CONCERNED MARYLAND STATE AUTHORITIES THAT MIL ATTACHE'S RESIDENCE IS CONSIDERED AN EXTENSION OF THE EMBASSY OF JORDAN AND THEREFORE EXEMPT FROM ALL STATE, COUNTY AND LOCAL TAXES ON BASIS OF RECIPROCITY.

2. THE STATE OF MARYLAND GRANTS EXEMPTIONS FROM TAXATION TO FOREIGN GOVERNMENT PROPERTIES IF THERE IS A TREATY IN FORCE SPECIFICALLY PROVIDING FOR SUCH EXEMPTION. (EXEMPTION IS NOT GRANTED SOLELY ON THE BASIS OF RECIPROCITY). AT PRESENT, THE ONLY TREATY APPLYING IN SUCH CASES BETWEEN THE US AND JORDAN IS THE VIENNA CONVENTION ON DIPLOMATIC RELATIONS. THE PROPERTY IN QUESTION COULD BE EXEMPT FROM REAL ESTATE TAXES ONLY IF IT QUALIFIED FOR EXEMPTION UNDER ARTICLE 23, PARA 1, OF THIS CONVENTION, WHICH READS AS FOLLOWS:

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"1. THE SENDING STATE AND THE HEAD OF THE MISSION SHALL BE EXEMPT FROM ALL NATIONAL, REGIONAL OR MUNICIPAL DUES AND TAXES IN RESPECT OF THE PREMISES OF THE MISSION, WHETHER OWNED OR LEASED, OTHER THAN SUCH AS REPRESENT PAYMENT FOR

SPECIFIC SERVICES RENDERED."

3. ARTICLE 1(I) OF THE CONVENTION DEFINES "PREMISES OF THE MISSION" AS QUOTE BUILDINGS OR PARTS OF BUILDINGS AND THE LAND ANCILLARY THERETO, IRRESPECTIVE OF OWNERSHIP, USED FOR THE PURPOSES OF THE MISSION INCLUDING THE RESIDENCE OF THE HEAD OF THE MISSION UNQUOTE. THE DEPARTMENT HAS ALWAYS HELD THE VIEW THAT BY THIS DEFINITION ARTICLE 23 DOES NOT EXTEND THE EXEMPTION TO ANY RESIDENCES OF DIPLOMATIC AGENTS OTHER THAN THOSE OF CHIEFS OF MISSIONS.

4. THE USG DOES HAVE TREATIES WITH OTHER GOVERNMENTS WHICH SPECIFICALLY PROVIDE FOR SUCH EXEMPTIONS AND HENCE ARE HONORED BY US STATES. SUCH ARRANGEMENTS MUST BE MADE BY TREATY OR STATUTE IN ORDER TO BE BINDING ON STATES OF THE US.

5. DEPARTMENT SENDING JORDANIAN EMBASSY NOTE OUTLINING ABOVE. YOU MAY INFORM MFA. KISSINGER

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<< END OF DOCUMENT >>

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